



3014 (02-09-04)

ANNUAL REPORT

OF

Name: NORTH PARK SANITARY DISTRICT

Principal Office: 333 4-1/2 MILE ROAD
RACINE, WI 53402

For the Year Ended: DECEMBER 31, 2003

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I MICHAEL KROES of
(Person responsible for accounts)

NORTH PARK SANITARY DISTRICT _____, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

05/26/2004
(Date)

PRESIDENT _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: NORTH PARK SANITARY DISTRICT

Utility Address: 333 4-1/2 MILE ROAD
RACINE, WI 53402

When was utility organized? 1/1/1953

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: DOUGLAS T KROES

Title: MANAGER

Office Address:

333 4-1/2 MILE ROAD
RACINE, WI 53402

Telephone: (262) 681 - 3900

Fax Number: (262) 681 - 3903

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: JULIE CRAIG

Title: PARTNER

Office Address: GORDON J. MAIER & COMPANY, LLC

845 WISCONSIN AVENUE
P.O. BOX 1781
RACINE, WI 53403

Telephone: (262) 634 - 7108 EXT 105

Fax Number: (262) 634 - 5069

E-mail Address: julie@gjmlp.com

President, chairman, or head of utility commission/board or committee:

Name: MR MICHAEL KROES

Title: PRESIDENT

Office Address:

5606 N MEADOWS DR
RACINE, WI 53402

Telephone: (262) 639 - 2877

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: JULIE CRAIG**Title:** PARTNER**Office Address:** GORDON J. MAIER & COMPANY, LLP

845 WISCONSIN AVENUE

P.O. BOX 1781

RACINE, WI 53405

Telephone: (262) 634 - 7108 EXT 105**Fax Number:** (262) 634 - 5069**E-mail Address:** julie@gjmlp.com**Date of most recent audit report:** 2/6/2004**Period covered by most recent audit:** 12/31/03

Names and titles of utility management including manager or superintendent:

Name: MR DOUGLAS T KROES**Title:** MANAGER**Office Address:**

333 4 1/2 MILE ROAD

RACINE, WI 53402

Telephone: (262) 681 - 3900**Fax Number:** (262) 681 - 3903**E-mail Address:**

Name of utility commission/committee: NORTH PARK SANITARY DISTRICT

Names of members of utility commission/committee:

MR ARMIN CLOBES, SECRETARY

MR MICHAEL P KROES, PRESIDENT

MS JUDY TOMACHEK, TREASURER

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,332,265	1,294,851	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	928,445	870,609	2
Depreciation Expense (403)	63,148	150,984	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	9,263	8,140	5
Total Operating Expenses	1,000,856	1,029,733	
Net Operating Income	331,409	265,118	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	331,409	265,118	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	112,349	24,484	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	49,816	72,681	10
Miscellaneous Nonoperating Income (421)	1,412,124	0	11
Total Other Income	1,574,289	97,165	
Total Income	1,905,698	362,283	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	318,721	45,337	13
Total Miscellaneous Income Deductions	318,721	45,337	
Income Before Interest Charges	1,586,977	316,946	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	120,422	123,340	14
Amortization of Debt Discount and Expense (428)	3,440	3,440	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	123,862	126,780	
Net Income	1,463,115	190,166	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,881,844	2,662,667	20
Balance Transferred from Income (433)	1,463,115	190,166	21
Miscellaneous Credits to Surplus (434)	7,104,839	29,011	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	11,449,798	2,881,844	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	1,332,265		1,332,265	1
Total (Acct. 400):	1,332,265	0	1,332,265	
Operation and Maintenance Expense (401-402):				
Derived	928,445		928,445	2
Total (Acct. 401-402):	928,445	0	928,445	
Depreciation Expense (403):				
Derived	63,148		63,148	3
Total (Acct. 403):	63,148	0	63,148	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	9,263		9,263	5
Total (Acct. 408):	9,263	0	9,263	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	331,409	0	331,409	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Income from Nonutility Operations (417):

NET SEWER INCOME	112,349		112,349	9
Total (Acct. 417):	112,349	0	112,349	

Nonoperating Rental Income (418):

NONE	0		0	10
Total (Acct. 418):	0	0	0	

Interest and Dividend Income (419):

INTEREST INCOME FROM TEMPORARY INVESTMENTS	38,916	0	38,916	11
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INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST INCOME FROM SPECIAL ASSESSMENTS	10,900	0	10,900 12
Total (Acct. 419):	49,816	0	49,816
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		400,071	400,071 13
SEWER CONNECTION FEES	230,263	0	230,263 14
CONTRIBUTED PLANT-SEWER	0	781,790	781,790 15
Total (Acct. 421):	230,263	1,181,861	1,412,124
TOTAL OTHER INCOME:	392,428	1,181,861	1,574,289

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
NONE	0	0	0 16
Total (Acct. 425):	0	0	0
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		95,353	95,353 17
LOSS ON DISPOSAL OF FIXED ASSETS	222,816	0	222,816 18
BANK FEES	313	0	313 19
BAD DEBT EXPENSE	239	0	239 20
Total (Acct. 426):	223,368	95,353	318,721
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	223,368	95,353	318,721

INTEREST CHARGES**Interest on Long-Term Debt (427):**

Derived	120,422		120,422 21
Total (Acct. 427):	120,422	0	120,422

Amortization of Debt Discount and Expense (428):

AMORTIZATION-WATER	3,440		3,440 22
Total (Acct. 428):	3,440	0	3,440

Amortization of Premium on Debt--Cr. (429):

NONE	0		0 23
Total (Acct. 429):	0	0	0

Interest on Debt to Municipality (430):

Derived	0		0 24
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 25
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 26
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	123,862	0	123,862
NET INCOME:	376,607	1,086,508	1,463,115
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	2,881,844	0	2,881,844 27
Total (Acct. 216):	2,881,844	0	2,881,844
Balance Transferred from Income (433):			
Derived	376,607	1,086,508	1,463,115 28
Total (Acct. 433):	376,607	1,086,508	1,463,115
Miscellaneous Credits to Surplus (434):			
RECLASS UNRESTRICTED PER GASB 34	7,104,839	0	7,104,839 29
Total (Acct. 434):	7,104,839	0	7,104,839
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 30
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 31
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 32
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	10,363,290	1,086,508	11,449,798

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0				0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,332,265	0	0	0	1,332,265	1
Less: interdepartmental sales	580	0	0	0	580	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,331,685	0	0	0	1,331,685	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	97,072		97,072	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	99,482		99,482	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	196,554	0	196,554	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	10,431,440	9,982,677	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	8,055,794	1,278,128	2
Net Utility Plant	2,375,646	8,704,549	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	15,816,244	14,434,268	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	8,568,663	3,454,741	4
Net Nonutility Property	7,247,581	10,979,527	
Investment in Municipality (123)	0	0	5
Other Investments (124)	68,241	173,107	6
Special Funds (125)	479,347	303,902	7
Total Other Property and Investments	7,795,169	11,456,536	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	121,753	164,069	8
Temporary Cash Investments (132)	2,613,646	2,786,774	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	267,672	281,924	11
Other Accounts Receivable (143)	489,738	363,889	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	340,924	367,204	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	12,392	11,544	16
Other Current and Accrued Assets (170)	1,774,297		17
Total Current and Accrued Assets	5,620,422	3,975,404	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	18,958	20,971	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	18,958	20,971	
Total Assets and Other Debits	15,810,195	24,157,460	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	11,449,798	2,881,844	23
Total Proprietary Capital	11,449,798	2,881,844	
LONG-TERM DEBT			
Bonds (221)	1,971,565	2,110,139	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	1,774,297	0	26
Total Long-Term Debt	3,745,862	2,110,139	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	62,674	40,090	28
Payables to Municipality (233)	280,195	260,763	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	29,837	23,022	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	372,706	323,875	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	176,655	173,655	36
Total Deferred Credits	176,655	173,655	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)	65,174	65,174	39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	65,174	65,174	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	0	18,602,773	41
Total Liabilities and Other Credits	15,810,195	24,157,460	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	9,982,677	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	3,487,380	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	6,925,356	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	18,704				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	10,431,440	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	1,402,739	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	6,653,055	0	0	0	13
Total Accumulated Provision	8,055,794	0	0	0	
Net Utility Plant	2,375,646	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	1,278,128				1,278,128	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	63,148				63,148	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	142				142	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
LOSS ON DISPOSAL	110,342				110,342	12
Total credits	173,632	0	0	0	173,632	13
Debits during year						14
Book cost of plant retired	49,021				49,021	15
Cost of removal					0	16
Other debits (specify):						17
Depreciation to contributors					0	18
Total debits	49,021	0	0	0	49,021	19
Balance end of year (110.1)	1,402,739	0	0	0	1,402,739	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.2):

1. Report the amounts charged to Depreciation Expense (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.2)					0	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	95,353				95,353	4
Accruals charged other						5
accounts (specify):						6
					0	7
Salvage					0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	6,632,799				6,632,799	10
Total credits	6,728,152	0	0	0	6,728,152	11
Debits during year						12
Book cost of plant retired	75,097				75,097	13
Cost of removal					0	14
Other debits (specify):						15
					0	16
Total debits	75,097	0	0	0	75,097	17
Balance end of year (110.2)	6,653,055	0	0	0	6,653,055	18
Composite Depreciation Rate?	No					19
If yes, what is the rate?						20

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	14,371,216	1,484,068	122,791	15,732,493	1
Other (specify):					
CONSTRUCTION IN PROGRESS	63,052	20,699		83,751	2
Total Nonutility Property (121)	14,434,268	1,504,767	122,791	15,816,244	
Less accum. prov. depr. & amort. (122)	3,454,741	5,124,240	10,318	8,568,663	3
Net Nonutility Property	10,979,527	(3,619,473)	112,473	7,247,581	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	0	
Balance end of year	0	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	0	0 2
Sewer utility	0	0 3
Gas utility	0	0 4
Merchandise	0	0 5
Other materials & supplies	0	0 6
Total Materials and Supplies	0	0

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.
--

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
2001 G O REFUNDING PROMISSORY NOTES	2,013	429	18,958	1
Total			18,958	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	0	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>0</u></u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
'01 G O REFUNDING PROMISSORY NOTES	06/01/2001	10/01/2014	4.27%	1,971,565	1
Total Bonds (Account 221):				1,971,565	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
CITY OF RACINE CLEAN WATER FUND	11/01/2002	05/01/2022	2.90%	1,774,297	1
Total for Account 224				<u>1,774,297</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	9,263	2
Charged electric department expense		3
Charged sewer department expense	7,484	4
Other (explain):		
NONE		5
Total Accruals and other credits	16,747	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	15,058	7
PSC Remainder Assessment	1,689	8
Other (explain):		
NONE		9
Total payments and other debits	16,747	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
'92 G O REFUNDING PROMISSORY NOTES	0			0	1
2001 G O REFUNDING PROMISSORY NOTES	23,022	87,888	89,288	21,622	2
'94 G O PROMISSORY NOTES	0			0	3
Subtotal	23,022	87,888	89,288	21,622	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
CITY OF RACINE CLEAN WATER FUND	0	32,534	24,319	8,215	5
Subtotal	0	32,534	24,319	8,215	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	23,022	120,422	113,607	29,837	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	41,586	2
DEFERRED SPECIAL ASSESSMENTS	26,655	3
Total (Acct. 124):	68,241	
Special Funds (125):		
MAJOR EQUIPMENT REPLACEMENT FUNDS	151,883	4
CAPITAL REPLACEMENT FUNDS	327,464	5
Total (Acct. 125):	479,347	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	224,425	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
ACCOUNTS RECEIVABLE-VILLAGE OF WIND POINT	43,247	10
Total (Acct. 142):	267,672	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	316,393	11
Merchandising, jobbing and contract work		12
Other (specify):		
ACCOUNTS RECEIVABLE-CRESTVIEW SANITARY/CALEDONIA 1	173,345	13
Total (Acct. 143):	489,738	
Receivables from Municipality (145):		
ACCOUNTS RECEIVABLE-TWN OF CALEDONIA/VLLG WIND POINT LEVY	150,000	14
DELINQUENTS PLACED ON TAX ROLL	75,685	15
SPECIAL ASSESSMENTS PLACED ON TAX ROLL RECEIVABLE	115,239	16
Total (Acct. 145):	340,924	
Prepayments (165):		
PREPAID INSURANCE	12,392	17
Total (Acct. 165):	12,392	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		19
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO RACINE WATER AND WASTEWATER UTILITIES-OTHER GOVT. (RACINE)	280,195	20
Total (Acct. 233):	280,195	
Other Deferred Credits (253):		
DEFERRED SPECIAL ASSESSMENTS	26,655	21
DEFERRED REVENUE 2003 SEWER LEVY	150,000	22
Total (Acct. 253):	176,655	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	3,209,800	0	0	0	3,209,800	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	1,340,433	0	0	0	1,340,433	4
Customer Advances for Construction					0	5
NONE					0	6
Average Net Rate Base	1,869,367	0	0	0	1,869,367	
Net Operating Income	331,409	0	0	0	331,409	7
Net Operating Income as a percent of						
Average Net Rate Base	17.73%	N/A	N/A	N/A	17.73%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

General footnotes

Acct (417) Income for Sewer operations.

Acct (421)-Miscellaneous nonoperating income-This included Sewer Connection Fees (230,263). GASB 34 requires this to be recorded as revenue. In the past, this was part of Contributions in Aid. Also, this number includes Capital Contributions of (781,790 -sewer and 400,071-water). This is also a GASB 34 change.

Acct (426)-Other Income Deductions- Loss on disposal (222,816), CIAC depreciation of (\$93,353)

Acct(434)-Miscellaneous Credit-change due to CIAC rule. Contributions in Aid is no longer acceptable. Depreciation expense for contributed plant in service charged to past operations was \$11,497,934. Water portion was 6,632,984 and sewer portion was 4,864,950. The difference between 18,602,773 (Contribution in Aid as of 12/31/02) and 11,497,934 leaves 7,104,839. Water was 406,248 and sewer portion was 6,698,591.

Accumulated Provision for Depreciation and Amortization of Utility Plant on Utility Plant Financed by Ut

If a value is reported for Depreciation expense on meters charged to sewer, then values should also be reported in the related field in the Other Operating Revenues (Water) schedule. If not, please explain.

PAGE F-08 DEPRECIATION EXPENSE ON METERS CHARGED TO SEWER IS \$ 142. THE SEWER DEPRECIATION EXPENSE IS DECREASED BY \$142 TO OFFSET ON PAGE N-07. VOLUME BASED BILLING FOR SANITARY SEWER SERVICE PERTAINS ONLY TO NON-RESIDENTIAL CUSTOMERS. NON-RESIDENTIAL CUSTOMER BASE REPRESENTS APPROXIMATELY 7% OF TOTAL CUSTOMER BASE. THEREFORE, ONLY METERS AND DEPRECIATION COSTS ASSOCIATED WITH NON-RESIDENTIAL CUSTOMERS ARE SPLIT BETWEEN THE WATER AND SEWER DEPARTMENTS. LIKEWISE, OPERATIONAL COSTS SUCH AS; METER READING LABOR, METER MAINTENANCE LABOR, AND MAINTENANCE OF METER EXPENSE ARE ALLOCATED ANNUALLY, 7% SEWER DEPT./93% WATER DEPT.

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	7,039,232	0	0	11,563,541	0	18,602,773	1
Add credits during year:							
NONE						0	2
Deduct charges (specify):							
Closed January 1, 2003 per Docket 05-US-105	7,039,232			11,563,541		18,602,773	3
Balance End of Year	0	0	0	0	0	0	

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,173,731	1,176,539	1
Total Sales of Water	1,173,731	1,176,539	
Other Operating Revenues			
Forfeited Discounts (470)	10,489	12,223	2
Miscellaneous Service Revenues (471)	29,481	2,281	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	118,564	103,808	6
Amortization of Construction Grants (475)		0	7
Total Other Operating Revenues	158,534	118,312	
Total Operating Revenues	1,332,265	1,294,851	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	627,189	616,817	8
Pumping Expenses (620-625)	0	0	9
Water Treatment Expenses (630-635)	0	0	10
Transmission and Distribution Expenses (640-655)	168,916	135,048	11
Customer Accounts Expenses (901-904)	16,083	16,704	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	116,257	102,040	14
Total Operation and Maintenance Expenses	928,445	870,609	
Other Operating Expenses			
Depreciation Expense (403)	63,148	150,984	15
Amortization Expense (404-407)		0	16
Taxes (408)	9,263	8,140	17
Total Other Operating Expenses	72,411	159,124	
Total Operating Expenses	1,000,856	1,029,733	
NET OPERATING INCOME	331,409	265,118	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,939	233,168	623,132	4
Commercial	178	56,056	134,155	5
Industrial	20	4,125	7,259	6
Total Metered Sales to General Customers (461)	3,137	293,349	764,546	
Private Fire Protection Service (462)	29		10,656	7
Public Fire Protection Service (463)	2		210,257	8
Other Sales to Public Authorities (464)	8	3,647	8,407	9
Sales to Irrigation Customers (465)	4	439	1,012	10
Sales for Resale (466)	1	95,862	178,273	11
Interdepartmental Sales (467)	2	312	580	12
Total Sales of Water	3,183	393,609	1,173,731	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
VILLAGE OF WIND POINT	3 MILE RD & 4 MILE RD	95,862	178,273	1
Total		95,862	178,273	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	194,532	1
Wholesale fire protection billed	15,725	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	210,257	
Forfeited Discounts (470):		
Customer late payment charges	10,489	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	10,489	
Miscellaneous Service Revenues (471):		
PARKVIEW WATER LOSS	27,874	7
SCRAP IRON	1,607	8
Total Miscellaneous Service Revenues (471)	29,481	
Rents from Water Property (472):		
NONE		9
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		11
Other (specify):		
STANDBY WATER CHARGES	8,064	12
WATER TAX LEVY-DUE TO DEBT SERVICE LEVY	110,500	13
Total Other Water Revenues (474)	118,564	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)		0	1
Purchased Water (601)	627,189	616,817	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	627,189	616,817	
PUMPING EXPENSES			
Operation Labor (620)		0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)		0	7
Operation Supplies and Expenses (623)		0	8
Maintenance of Pumping Plant (625)		0	9
Total Pumping Expenses	0	0	
WATER TREATMENT EXPENSES			
Operation Labor (630)		0	10
Chemicals (631)		0	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	0	0	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	36,053	33,690	14
Operation Supplies and Expenses (641)	3,493	2,704	15
Maintenance of Distribution Reservoirs and Standpipes (650)	0	0	16
Maintenance of Mains (651)	97,097	60,186	17
Maintenance of Services (652)	4,235	9,261	18
Maintenance of Meters (653)	22,304	23,233	19
Maintenance of Hydrants (654)	5,734	5,974	20
Maintenance of Other Plant (655)	0	0	21
Total Transmission and Distribution Expenses	168,916	135,048	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	6,479	4,797	22
Accounting and Collecting Labor (902)	6,770	7,767	23
Supplies and Expenses (903)	2,834	4,140	24
Uncollectible Accounts (904)	0	0	25
Total Customer Accounts Expenses	16,083	16,704	
SALES EXPENSES			
Sales Expenses (910)	0	0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	12,404	12,225	27
Office Supplies and Expenses (921)	12,570	12,722	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	30,675	20,460	30
Property Insurance (924)	5,597	5,392	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	49,308	42,968	33
Regulatory Commission Expenses (928)		0	34
Miscellaneous General Expenses (930)	2,216	2,466	35
Transportation Expenses (933)	2,404	4,072	36
Maintenance of General Plant (935)	1,083	1,735	37
Total Administrative and General Expenses	116,257	102,040	
Total Operation and Maintenance Expenses	928,445	870,609	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent			0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
Net property tax equivalent		0	0	
Social Security		7,574	7,028	3
PSC Remainder Assessment		1,689	1,112	4
Other (specify): NONE			0	5
Total tax expense		9,263	8,140	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
SOURCE OF SUPPLY PLANT		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Collecting and Impounding Reservoirs (312)	0	6
Lake, River and Other Intakes (313)	0	7
Wells and Springs (314)	0	8
Infiltration Galleries and Tunnels (315)	0	9
Supply Mains (316)	0	10
Other Water Source Plant (317)	0	11
Total Source of Supply Plant	0	0
PUMPING PLANT		
Land and Land Rights (320)	0	12
Structures and Improvements (321)	0	13
Boiler Plant Equipment (322)	0	14
Other Power Production Equipment (323)	0	15
Steam Pumping Equipment (324)	0	16
Electric Pumping Equipment (325)	0	17
Diesel Pumping Equipment (326)	0	18
Hydraulic Pumping Equipment (327)	0	19
Other Pumping Equipment (328)	0	20
Total Pumping Plant	0	0
WATER TREATMENT PLANT		
Land and Land Rights (330)	0	21
Structures and Improvements (331)	0	22
Water Treatment Equipment (332)	0	23
Total Water Treatment Plant	0	0

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	114,217		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	6,819,468	92,524	27
Fire Mains (344)	0		28
Services (345)	1,901,777	44,091	29
Meters (346)	214,178	10,473	30
Hydrants (348)	740,668	20,202	31
Other Transmission and Distribution Plant (349)	70,175	26,741	32
Total Transmission and Distribution Plant	9,860,483	194,031	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	24,185		34
Office Furniture and Equipment (391)	4,605		35
Computer Equipment (391.1)	22,940	3,716	36
Transportation Equipment (392)	26,412		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	18,248		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	14,580		44
Other Tangible Property (399)	0		45
Total General Plant	110,970	3,716	
Total utility plant in service directly assignable	9,971,453	197,747	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	9,971,453	197,747	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			114,217 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	19,063	(4,780,447)	2,112,482 27
Fire Mains (344)			0 28
Services (345)	8,454	(1,333,145)	604,269 29
Meters (346)	1,641		223,010 30
Hydrants (348)	4,514	(519,207)	237,149 31
Other Transmission and Distribution Plant (349)	10,074		86,842 32
Total Transmission and Distribution Plant	43,746	(6,632,799)	3,377,969
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			24,185 34
Office Furniture and Equipment (391)			4,605 35
Computer Equipment (391.1)	5,275		21,381 36
Transportation Equipment (392)			26,412 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			18,248 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			14,580 44
Other Tangible Property (399)			0 45
Total General Plant	5,275	0	109,411
Total utility plant in service directly assignable	49,021	(6,632,799)	3,487,380
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	49,021	(6,632,799)	3,487,380

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	<u>0</u>	<u>0</u>	
 SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	<u>0</u>	<u>0</u>	
 PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	<u>0</u>	<u>0</u>	
 WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
Total Water Treatment Plant	<u>0</u>	<u>0</u>	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)		216,922	27
Fire Mains (344)			28
Services (345)		103,370	29
Meters (346)			30
Hydrants (348)		47,362	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	0	367,654	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)			35
Computer Equipment (391.1)			36
Transportation Equipment (392)			37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	0	0	
Total utility plant in service directly assignable	0	367,654	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	0	367,654	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	44,693	4,780,447	4,952,676 27
Fire Mains (344)			0 28
Services (345)	19,819	1,333,145	1,416,696 29
Meters (346)			0 30
Hydrants (348)	10,585	519,207	555,984 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	75,097	6,632,799	6,925,356
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	75,097	6,632,799	6,925,356
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	75,097	6,632,799	6,925,356

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January				0	1
February				0	2
March	90,371			90,371	3
April				0	4
May				0	5
June	95,943			95,943	6
July				0	7
August				0	8
September	163,937			163,937	9
October				0	10
November				0	11
December	90,545			90,545	12
Total annual pumpage	440,796	0	0	440,796	
Less: Water sold				393,609	13
Volume pumped but not sold				47,187	14
Volume sold as a percent of volume pumped				89%	15
Volume used for water production, water quality and system maintenance				695	16
Volume related to equipment/system malfunction				14,513	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				15,208	19
Volume pumped but unaccounted for				31,979	20
Percent of water lost				7%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)					23
Date of maximum:					24
Cause of maximum:					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)					26
Date of minimum:					27
Total KWH used for pumping for the year				0	28
If water is purchased: Vendor Name: CRESTVIEW SANITARY / RACINE WATER UTILITY					29
Point of Delivery: 7 MILE RD, CHARLES ST, MAIN ST					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
-------------------------	--	----------------------------------	--	---	--

NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
----------------------------	-----------------------	-----------------------	-----------------------

NONE

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
----------------------------------	-----------------------------	-----------------------------	-----------------------------

NONE

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	180	0	0	0	180	1
P	D	4.000	0	0	0	0	0	2
M	D	6.000	51,496	0	1,200	0	50,296	3
P	D	6.000	22,408	0	0	0	22,408	4
M	D	8.000	47,003	0	0	0	47,003	5
P	D	8.000	46,336	8,177	0	(2,401)	52,112	6
M	D	10.000	7,565	0	0	0	7,565	7
M	T	12.000	51,250	0	0	0	51,250	8
P	T	12.000	14,615	0	0	0	14,615	9
M	T	20.000	9,451	0	0	0	9,451	10
Total Within Municipality			250,304	8,177	1,200	(2,401)	254,880	
Total Utility			250,304	8,177	1,200	(2,401)	254,880	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	486	0	22	(27)	437		1
M	1.000	2,526	0	0	91	2,617	37	2
P	1.000	45	0	0	2	47		3
M	1.250	18	0	0	(2)	16		4
P	1.250	19	92	0	0	111	70	5
P	1.500	10	0	0	0	10		6
M	1.500	33	0	0	0	33		7
P	2.000	5	0	0	0	5		8
M	2.000	11	0	0	0	11		9
M	4.000	7	0	0	0	7		10
P	4.000	1	0	0	0	1		11
P	6.000	10	0	0	0	10		12
M	6.000	7	0	0	0	7		13
P	8.000	1	0	0	0	1		14
M	8.000	4	0	0	0	4		15
Total Utility		3,183	92	22	64	3,317	107	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,000	102	28	0	3,074	283	1
0.750	43	6	0	(2)	47	10	2
1.000	44	0	1	0	43	6	3
1.250	1	0	0	0	1	0	4
1.500	33	0	0	1	34	6	5
2.000	8	1	1	0	8	1	6
3.000	9	0	0	0	9	1	7
4.000	2	0	0	0	2	2	8
6.000	1	0	0	0	1	1	9
8.000	2	0	0	0	2	2	10
Total:	3,143	109	30	(1)	3,221	312	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,925	89	9	1	0	50	3,074	1
0.750	18	10	4	1	1	13	47	2
1.000	4	31	5	1	0	2	43	3
1.250	0	1	0	0	0	0	1	4
1.500	0	31	0	2	0	1	34	5
2.000	0	5	1	2	0	0	8	6
3.000	0	8	1	0	0	0	9	7
4.000	0	2	0	0	0	0	2	8
6.000	0	0	0	1	0	0	1	9
8.000	0	0	0	0	2	0	2	10
Total:	2,947	177	20	8	3	66	3,221	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	492	24	9		507	2
Total Fire Hydrants	492	24	9	0	507	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year: 0

Number of distribution system valves end of year: 620

Number of distribution valves operated during year: 525

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

If Fuel or Power Purchased for Pumping (622), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

FUEL OR POWER PURCHASED FOR PUMPING IS ZERO. THIS IS NOT APPLICABLE.

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

W-05- Acct. 651-Maintenance of Mains-Increased expense: Increased number of water main repairs.

W-05-Acct. 923-Outside Services Employed-Increased expense:
Engineering-preparation of vulnerability assessment/emergency response plan.
Accounting-water rate review-consultant expense.

W-05-Acct. 652-Maintenance of Service-Decreased expense: decreased number of repairs.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

General footnotes

Transmission and Distribution	
347 ft. 8"PVC Pipe	25,717.29
2,098 ft. 8"PVC Pipe	66,807.13

92,524.42	

If Adjustments for any account are nonzero, please explain.

These adjustments are related to reclassification of CIAC rule.

Hydrants:	519,207
Services:	1,333,145
Transmission and Distribution Mains:	4,780,447

If Plant in Service Additions, Accounts 316 or 343, are greater than zero AND Additions on the Mains schedule are zero, please explain.

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

General footnotes

Transmission and Distribution Mains	812 ft. 8"PVC Pipe	60,293.71
4,920 ft. 8"PVC Pipe	156,628.10	

		216,921.81
Services:	14 1.25" Poly Services	32,459.10
64 1.25" Poly Services	70,910.49	

		103,369.59

If Adjustments for any account are nonzero, please explain.

Adjustments are related to reclassification of CIAC rule.

Services:	1,333,145
Hydrants:	519,207
Transmission and Distribution Mains:	4,780,447

Pumping and Purchased Water Statistics (Page W-12)

If Water Sold equals Total Annual Pumpage, please explain 0 utility-use or unaccounted-for water.

THIS IS N/A. WATER SOLD IS LESS THAN ANNUAL PUMPAGE. THERE IS A 89% VOLUME SOLD AS A PERCENT OF VOLUME PUMPED, RESULTING IN A 7% WATER LOST.

Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

PAGE W-17 - THE ADDITIONS ARE FINANCED BY CONTRIBUTION BY DEVELOPERS

Explain all reported Adjustments.

PAGE W-17 - ADJUSTMENT OF 8" PIPE OF (2,401) IS A STOCK ADJUSTMENT.

Water Services (Page W-18)

Explain all reported Adjustments.

PAGE W-18- ADJUSTMENTS ARE ALL INVENTORY ADJUSTMENTS RESULTING FROM AN ANALYSIS OF THE FIXED ASSET SCHEDULE AND REPORTED UNITS.

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

PAGE W-18 - THE NET ADDITIONS ARE FINANCED BY CONTRIBUTION BY DEVELOPERS

Meters (Page W-19)

Explain all reported adjustments.

PAGE W-19 ALL ADJUSTMENTS ARE INVENTORY ADJUSTMENTS RESULTING FROM AN ANALYSIS OF THE FIXED ASSET SCHEDULE AND REPORTED UNITS.

WATER OPERATING SECTION FOOTNOTES

Hydrants and Distribution System Valves (Page W-20)

General footnotes

PAGE W-20 THE NUMBER OF HYDRANTS OPERATING DURING THE YEAR ARE ZERO BECAUSE THE DISTRICT HAS A POLICY OF ANNUALLY ALTERNATING HYDRANT & DISTRIBUTION VALVE MAINTENANCE.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	1,341,991	1,252,252	1
Total Sewage Operating Revenues	1,341,991	1,252,252	
Other Operating Revenues			
Forfeited Discounts (631)	11,641	13,479	2
Servicing of Customers Lateral (632)	0	0	3
Sale of Fertilizer (633)	0	0	4
Rent from Sewerage Properties (634)	6,000	6,000	5
Miscellaneous Operating Revenues (635)	16,145	10,510	6
Amortization of Construction Grants (636)	0	0	7
Total Other Operating Revenues	33,786	29,989	
Total Operating Revenues	1,375,777	1,282,241	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	666,077	710,912	8
Maintenance Expenses (831-834)	214,001	170,581	9
Customer Accounting & Collection Expenses (840-843)	10,832	12,445	10
Administrative and General Expenses (850-857)	105,787	111,313	11
Total Operation and Maintenance Expenses	996,697	1,005,251	
Other Operating Expenses			
Depreciation Expense (403)	259,247	245,527	12
Amortization Expense (404)		0	13
Taxes (408)	7,484	8,381	14
Total Other Operating Expenses	266,731	253,908	
Total Operating Expenses	1,263,428	1,259,159	
NET OPERATING INCOME	112,349	23,082	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)
----------------------------------	--	--	------------------------------

Operating Revenues

NONE

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
NONE				

1

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	11,641	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	11,641	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
RENT FROM WATER DEPARTMENT	6,000	5
Total Rent from Sewerage Property (634)	6,000	
Miscellaneous Operating Revenues (635):		
SEWER CLEANING, LIFT STATION MAINTENANCE, JOHNSON FOUNDATION	16,145	6
Total Miscellaneous Operating Revenues (635)	16,145	
Amortization of Construction Grants (636):		
NONE		7
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
OPERATION EXPENSES			
Supervision and Labor (820)	33,221	32,563	1
Power and Fuel for Pumping (821)	23,218	23,561	2
Power and Fuel for Aeration Equipment (822)		0	3
Chlorine (823)		0	4
Phosphorous Removal Chemicals (824)		0	5
Sludge Conditioning Chemicals (825)		0	6
Other Chemicals for Sewage Treatment (826)		0	7
Other Operating Supplies and Expenses (827)	603,803	648,529	8
Transportation Expenses (828)	5,835	6,259	9
Rents (829)		0	10
Total Operation Expenses	666,077	710,912	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)	158,272	109,278	11
Maintenance of Collection System Pumping Equipment (832)	53,425	57,342	12
Maintenance of Treatment and Disposal Plant Equipment (833)		0	13
Maintenance of General Plant Structures and Equipment (834)	2,304	3,961	14
Total Maintenance Expenses	214,001	170,581	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	10,832	12,445	15
Flat Rate Inspections (841)		0	16
Meter Reading (842)		0	17
Uncollectible Accounts (843)		0	18
Total Customer Accounting & Collection Expenses	10,832	12,445	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)	12,167	12,752	19
Office Supplies and Expenses (851)	6,809	7,593	20
Outside Services Employed (852)	23,292	21,726	21
Insurance Expense (853)	11,274	10,402	22
Employees Pensions and Benefits (854)	50,217	49,501	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Regulatory Commission Expenses (855)		0	24
Miscellaneous General Expenses (856)	2,028	9,339	25
Rents (857)		0	26
Total Administrative and General Expenses	105,787	111,313	
Total Operation and Maintenance Expenses	996,697	1,005,251	

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Social Security		7,484	8,381	1
Local and School Tax Equivalent on Meters Charged by Water Department			0	2
PSC Remainder Assessment		0	0	3
Other (specify): NONE		0	0	4
Total tax expense		7,484	8,381	

SEWER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	16,079		4
Structures and Improvements (311)	745,481		5
Service Connections, Traps, and Accessories (312)	1,487,744	43,830	6
Collecting Mains and Accessories (313)	5,543,425	214,929	7
Interceptor Mains and Accessories (314)	2,110,386	394,844	8
Force Mains (315)	3,071,756	7,147	9
Other Collecting System Equipment (316)	3,874	2,594	10
Total Collection System	12,978,745	663,344	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	342,607		13
Electric Pumping Equipment (323)	551,722	6,195	14
Other Power Pumping Equipment (324)	54,721	69,429	15
Miscellaneous Pumping Equipment (325)	111,804		16
Total Collection System Pumping Installations	1,060,854	75,624	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	0		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	0		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	0		26

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			16,079	4
Structures and Improvements (311)			745,481	5
Service Connections, Traps, and Accessories (312)	12,847	(791,777)	726,950	6
Collecting Mains and Accessories (313)	42,873	(2,950,211)	2,765,270	7
Interceptor Mains and Accessories (314)		(1,123,147)	1,382,083	8
Force Mains (315)			3,078,903	9
Other Collecting System Equipment (316)			6,468	10
Total Collection System	55,720	(4,865,135)	8,721,234	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			342,607	13
Electric Pumping Equipment (323)	1,500		556,417	14
Other Power Pumping Equipment (324)			124,150	15
Miscellaneous Pumping Equipment (325)			111,804	16
Total Collection System Pumping Installations	1,500	0	1,134,978	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			0	17
Structures and Improvements (331)			0	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)			0	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)			0	25
Flow Metering and Monitoring Equipment (339)			0	26

SEWER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)	0		27
Other Treatment and Disposal Plant Equipment (341)	0		28
Total Treatment and Disposal Plant	0	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	0		33
Other General Equipment (379)	0		34
Other Tangible Property (390)	0		35
Total General Plant	0	0	
Total utility plant in service directly assignable	14,039,599	738,968	
Common Utility Plant Allocated to Sewer Department	331,618	1,515	36
Total utility plant in service	14,371,217	740,483	

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TREATMENT AND DISPOSAL PLANT				
Outfall Sewer Pipes (340)			0	27
Other Treatment and Disposal Plant Equipment (341)			0	28
Total Treatment and Disposal Plant	0	0	0	
GENERAL PLANT				
Land and Land Rights (370)			0	29
Structures and Improvements (371)			0	30
Office Furniture and Equipment (372)			0	31
Computer Equipment (372.1)			0	32
Transportation Equipment (373)			0	33
Other General Equipment (379)			0	34
Other Tangible Property (390)			0	35
Total General Plant	0	0	0	
Total utility plant in service directly assignable	57,220	(4,865,135)	9,856,212	
Common Utility Plant Allocated to Sewer Department	2,181		330,952	36
Total utility plant in service	59,401	(4,865,135)	10,187,164	

SEWER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
 COLLECTION SYSTEM			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Service Connections, Traps, and Accessories (312)		49,863	6
Collecting Mains and Accessories (313)		244,517	7
Interceptor Mains and Accessories (314)		449,202	8
Force Mains (315)			9
Other Collecting System Equipment (316)			10
Total Collection System	0	743,582	
 COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			11
Structures and Improvements (321)			12
Receiving Wells (322)			13
Electric Pumping Equipment (323)			14
Other Power Pumping Equipment (324)			15
Miscellaneous Pumping Equipment (325)			16
Total Collection System Pumping Installations	0	0	
 TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			17
Structures and Improvements (331)			18
Preliminary Treatment Equipment (332)			19
Primary Treatment Equipment (333)			20
Secondary Treatment Equipment (334)			21
Advanced Treatment Equipment (335)			22
Chlorination Equipment (336)			23
Sludge Treatment and Disposal Equipment (337)			24
Plant Site Piping (338)			25
Flow Metering and Monitoring Equipment (339)			26

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)	14,615	791,777	827,025	6
Collecting Mains and Accessories (313)	48,775	2,950,211	3,145,953	7
Interceptor Mains and Accessories (314)		1,123,147	1,572,349	8
Force Mains (315)			0	9
Other Collecting System Equipment (316)			0	10
Total Collection System	63,390	4,865,135	5,545,327	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)			0	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	0	0	0	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			0	17
Structures and Improvements (331)			0	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)			0	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)			0	25
Flow Metering and Monitoring Equipment (339)			0	26

SEWER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)			27
Other Treatment and Disposal Plant Equipment (341)			28
Total Treatment and Disposal Plant	<u>0</u>	<u>0</u>	
GENERAL PLANT			
Land and Land Rights (370)			29
Structures and Improvements (371)			30
Office Furniture and Equipment (372)			31
Computer Equipment (372.1)			32
Transportation Equipment (373)			33
Other General Equipment (379)			34
Other Tangible Property (390)			35
Total General Plant	<u>0</u>	<u>0</u>	
Total utility plant in service directly assignable	<u>0</u>	<u>743,582</u>	
Common Utility Plant Allocated to Sewer Department			36
Total utility plant in service	<u><u>0</u></u>	<u><u>743,582</u></u>	

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	0	0	0
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	0
Total utility plant in service directly assignable	63,390	4,865,135	5,545,327
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	63,390	4,865,135	5,545,327

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	4.000	2,609	92	0	22	2,723	49	1
Sewer	6.000	1,274	1	1	1	1,275		2
Sewer	8.000	1	0	0	0	1		3
Total Utility		3,884	93	1	23	3,999	49	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
6.000	6,438	0	0	0	6,438	1
8.000	227,469	8,081	2,397	(2,199)	230,954	2
10.000	27,417	0	0	0	27,417	3
12.000	17,026	0	0	0	17,026	4
15.000	10,853	0	0	0	10,853	5
18.000	14,882	0	0	0	14,882	6
21.000	1,474	0	0	0	1,474	7
24.000	4,138	0	0	0	4,138	8
27.000	3,124	5,435	0	0	8,559	9
30.000	25,799	0	0	0	25,799	10
36.000	2,622	0	0	0	2,622	11
Total Utility	341,242	13,516	2,397	(2,199)	350,162	

SEWER OPERATING SECTION FOOTNOTES

Sewer Operation & Maintenance Expenses (Page N-05)

General footnotes

N-5 Acc. 831: Maintenance of Sewage Collection System- Increased inflow & infiltration (I&I) reduction expense,

N-5 Acc. 856: Miscellaneous General Expenses-Last year there was a sewer receivable write off of \$10,124.

Sewer Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page N-07)

General footnotes

Sewer Additions:

Collection Mains	2,659 ft. 8" PVC Pipe	109,094.59
1,121 ft. 8" Epoxy Lined Pipe	45,312.46	
12 Manholes	29,321.41	
2 Manholes-48"	6,658.67	
1 Manholes-60"	4,188.68	
2 Manholes-48"	6,659.13	
1 Manholes	6,283.02	
1 Manholes	7,410.89	

		214,928.85
Interceptor Mains	1,542 ft. 27" PVC Pipe	239,507.07
1,000 ft. 27" PVC Pipe	155,337.14	

		394,844.21
Other Pumping Equipment	1 CLS Generator	57,541.92
1 CLS Generator	11,886.69	

		69,428.61

Sewer Utility Plant in Service --Plant Financed by Contributions-- (Page N-09)

General footnotes

Adjustments related to reclassification of CIAC rules.

SEWER OPERATING SECTION FOOTNOTES

Sewer Services (Page N-11)

General footnotes

PAGE N-11

ADDITIONS ARE FINANCED BY CONTRIBUTIONS BY DEVELOPERS

ADJUSTMENTS ARE INVENTORY ADJUSTMENTS RESULTING FROM AN ANALYSIS OF THE
FIXED ASSET SCHEDULE AND REPORTED UNITS.

Sewer Mains (Page N-12)

General footnotes

PAGE N-12

ADDITIONS WERE FINANCED BY CONTRIBUTIONS BY DEVELOPERS.

ADJUSTMENTS ARE SHOWN AS INVENTORY ADJUSTMENTS RESULTING FROM AN ANALYSIS OF
THE FIXED ASSET SCHEDULE.
